

4 FAH-2 H-730 JOURNAL VOUCHERS PREPARED BY U.S. DISBURSING OFFICERS (USDO) OPERATIONS

*(CT:DOH-33; 07-22-2013)
(Office of Origin: CGFS/FPRA/FP)*

4 FAH-2 H-731 INTRODUCTION

(CT:DOH-33; 07-22-2013)

- a. The journal voucher (JV) is used to process adjustments for an agency location code (ALC), such as debits and credits between appropriations, allotments, and receipt accounts. The JV is administratively approved by the USDO prior to entry into the financial management system.
- b. Adjustments made by JVs are included on Form SF-1221, Statement of Transactions.
- c. JVs are retained by the *CGFS* office that prepared the JV. They are not forwarded to the U.S. Treasury.

4 FAH-2 H-732 JOURNAL VOUCHER LOG

(TL:DOH-1; 6-13-2001)

- a. The JV is an accountable document adjusting the accounts of the USDO. The journal voucher must be approved by the USDO and entered via the voucher section.
- b. Journal vouchers must be consecutively numbered in one log and maintained in one central location. Different logs may be kept for separate office functions, such as banking, currency purchases, deposits or payments, but may not be kept by individual employees. If different logs are required, no more than three should be kept by the USDO.
- c. All voucher numbers must be accounted for, and none may be used more than once. If a voucher is voided or canceled for any reason, it must be so noted in the logbook. The next sequential number must be used for the voided or canceled voucher.

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UNCLASSIFIED (U)

U.S. Department of State Foreign Affairs Manual Volume 4 Handbook 2
Disbursing Officer Handbook

(CT:DOH-33; 07-22-2013)

- a. JVs are filed by consecutive number by fiscal year.
- b. JVs are retained for three years after the end of the fiscal year affected by the entry. All JVs should be filed in a central location to allow easy access by *CGFS* personnel and by *CGFS/OMA* personnel during visits and audits, as these documents represent adjustments to the USDO accountability.

4 FAH-2 H-734 THROUGH H-739 UNASSIGNED